

# Schedule A - Restricted Fixed Indirect Cost Rate

## With Carry Forward Adjustment

### For FY2003-04 Using FY02 Expenditures

**04 Broadwater**  
**0055 Townsend K-12 Schools**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	2,712,909.94	2,707,010.56	99.38	5,800.00	0.00	0.00
21XX Support Services - Students	93,330.44	93,330.44	0.00	0.00	0.00	0.00
222X Educational Media Services	83,846.19	83,846.19	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	158,700.96	158,700.96	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	228,367.63	228,367.63	0.00	0.00	0.00	0.00
25XX Support Services - Business	43,591.94	0.00	43,591.94	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	304,580.67	304,580.67	0.00	0.00	0.00	0.00
27XX Student Transportation Services	271,924.19	205,597.81	0.00	66,326.38	0.00	0.00
31XX Food Services	151,805.29	151,805.29	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	20,417.97	20,417.97	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	91,784.31	91,784.31	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	13,477.00	0.00	XXXXXXXXXX	13,477.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	10,162.61	10,162.61	XXXXXXXXXX	0.00	0.00	0.00
<b>Totals</b>	4,184,899.14	4,055,604.44	43,691.32	85,603.38	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	4,184,899.14					
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 43,691.32/4,055,604.44		1.08%			
<b>Line B</b>	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
<b>Line C</b>	Carry Forward Adjustment: Enter -0- if there was no rate in FY02. Line A or B _____ less FY02 rate 1.74%		%			
<b>Line D</b>	Final Rate After Carry Forward Adjustment Line A or B plus/minus Line C If Line D is negative, enter -0-.		%			

See Example on Page 6 of Instructions.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.